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**EFFECT OF EMPLOYEE RESOURCING ON THE PERFORMANCE OF THE
LIBERIA REVENUE AUTHORITY**

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ABSTRACT

The study investigates the effect of employee resourcing on the organizational performance of the Liberia Revenue Authority (LRA). The research focuses on key aspects of employee resourcing, including human resource planning, recruitment, selection, and employee empowerment and development. Data were collected from 173 respondents within the LRA through a structured questionnaire. Descriptive statistics, correlation, and regression analyses were employed to analyze the data. The findings reveal significant positive correlations between human resource planning and organizational performance ($r = 0.964$, $p < 0.001$), recruitment and organizational performance ($r = 0.897$, $p < 0.001$), selection and organizational performance ($r = 0.855$, $p < 0.001$), and employee empowerment and organizational performance ($r = 0.829$, $p < 0.001$). Regression analysis indicates that human resource planning ($\beta = 0.783$, $p < 0.001$) and employee selection ($\beta = 0.407$, $p < 0.001$) have a significant positive impact on organizational performance, while employee empowerment shows a negative relationship ($\beta = -0.646$, $p < 0.001$). Furthermore, the model explains 80.2% of the variance in organizational performance ($R^2 = 0.802$). The study also highlights the importance of optimizing recruitment practices and regularly evaluating HR strategies. Based on these findings, the study recommends enhancing human resource planning, strengthening selection processes, optimizing recruitment, reevaluating empowerment practices, and implementing regular monitoring and evaluation to improve LRA's human resource management and organizational performance.

Keywords: *Employee resourcing, organizational performance, human resource planning, recruitment, selection, empowerment, Liberia Revenue Authority*

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1. Introduction

Organizations worldwide are facing increasing competition driven by rapid technological, demographic, and economic changes, necessitating more strategic employee resourcing (ER) to enhance organizational performance (Haddud, 2018). ER is the process through which organizations recruit, select, empower, and retain employees with the required competencies, skills, and attitudes to drive performance (Muchtar et al., 2022). Effective HR planning ensures that organizations have the right number of people with the necessary skills at the right time, thus improving efficiency and performance (Stone et al., 2021). Failure to implement a proper employee resourcing strategy can result in inefficiencies, high turnover, and poor organizational performance (Onwe et al., 2019).

In global companies such as Google, Microsoft, and Apple, effective employee resourcing strategies, including attracting and retaining talented individuals through competitive compensation and a supportive work environment, contribute to their success (MBA Knowledge Base, 2021). In the context of West Africa, including Liberia, the need for efficient employee resourcing is even more critical, particularly in sectors like mining, agriculture, and forestry, which are vital to the economy (National Investment Commission, 2023). In Liberia's public sector, the Liberia Forestry Development Authority (FDA) has faced challenges in sourcing and managing human resources, affecting its performance (World Bank Group, 2020). The Liberia Revenue Authority (LRA), tasked with tax administration, faces similar challenges in acquiring the necessary skilled workforce to drive revenue generation for the country (Vidgen, Shaw, & Grant, 2017).

As organizations, particularly in Liberia, face an increasingly dynamic environment, effective talent management becomes essential for enhancing performance (Harsch & Festing, 2019). However, the public sector in Liberia, especially within the LRA, struggles with inadequate employee resourcing strategies, weak recruitment practices, and biased selection criteria, which hinder organizational performance. Despite high unemployment rates and a growing need for skilled workers in sectors like mining and forestry, the country faces challenges in addressing employee resourcing effectively (ILO, 2022; Macrotrends LLC, 2022). This issue is compounded by political influence, nepotism, and corruption in recruitment processes, further diminishing employee engagement and organizational performance (Ogbu & Ojo, 2019).

This study aims to assess the effect of employee resourcing on the performance of the Liberia Revenue Authority. It seeks to examine the current employee resourcing practices at the LRA, evaluate how these practices influence the organization's performance, and recommend strategies to improve employee resourcing and enhance overall organizational performance.

1.1 Objectives of the Study and Hypothesizes

The study was guided by the general and specific objectives.

1.1.1. General Objective

The general objective of the study sought to assess the effect of employee resourcing on the performance of the Liberia Revenue Authority.

1.2.2. Specific Objectives

The study was guided by the following specific objectives:

- i. To assess the effect of human resource planning on the performance of the Liberia Revenue Authority.
- ii. To assess the effect of employee's recruitment on the performance of the Liberia Revenue Authority.
- iii. To assess the effect of employee's selection on the performance of the Liberia Revenue Authority.
- iv. To assess the effect of employee's empowerment and development on the performance of the Liberia Revenue Authority.

1.3.3. Hypotheses of the study

The following hypotheses were formulated to assess the effect and relationship of key components of employee resourcing (human resource planning, recruitment, selection, empowerment and development) on the performance of the Liberia Revenue Authority. Emphases were placed on testing the null hypotheses (H_0).

H_{01} : There is no significant effect of human resource planning on the performance of the Liberia Revenue Authority.

H_{02} : There is no effect of employee's recruitment on the performance of the Liberia Revenue Authority.

H₀₃: There is no effect of employee's selection on the performance of the Liberia Revenue Authority.

H₀₄: There is no significant effect of employee's empowerment and development on the performance of the Liberia Revenue Authority.

2. Literature Review

Employee resourcing is a critical human resource function that ensures organizations attract, select, and retain the right talent to achieve strategic objectives. This process includes workforce planning, recruitment, selection, training, and retention strategies, all of which optimize workforce capabilities and foster organizational productivity, innovation, and engagement (Anwar & Abdullah, 2021). In the context of the Liberia Revenue Authority (LRA), effective employee resourcing is essential for achieving tax collection and revenue generation objectives. Addressing challenges such as skill mismatches, unplanned recruitment, and political interference can significantly enhance operational efficiency. By adopting data-driven workforce planning, transparent recruitment and selection processes, continuous employee development, and effective retention strategies, the LRA can improve performance metrics and reduce inefficiencies.

The Resource-Based View (RBV), Equity Theory, and Job Choice Theory provide theoretical foundations for understanding the relationship between employee resourcing and organizational performance. The RBV emphasizes that valuable, rare, inimitable, and well-organized resources such as skilled human capital are crucial for achieving a competitive advantage (Barney, 1991). For the LRA, aligning human resource strategies with organizational goals through training, skill development, and competitive compensation is vital for improving performance outcomes. Equity Theory highlights the importance of fairness in recruitment and resource allocation. Inequitable practices such as favoritism and nepotism can undermine employee motivation and public trust, making it imperative for the LRA to adopt merit-based recruitment processes to enhance credibility and operational efficiency (Smith, 1963). Lastly, Job Choice Theory underscores how job seekers evaluate opportunities based on objective factors like salary, subjective factors such as organizational reputation, and interactions during the recruitment process. For the LRA, projecting a positive organizational image and providing competitive benefits are crucial to attracting top talent (Behling et al., 1968).

Empirical evidence suggests varying relationships between employee resourcing strategies and organizational performance across sectors. In Nigeria's oil and gas sector, workforce planning significantly improved operational outcomes, while merit-based recruitment strategies enhanced workforce productivity (Anyia et al., 2017; Zirra et al., 2017). Similarly, studies in Kenyan commercial banks revealed that effective recruitment, selection, and induction processes contributed to organizational performance (Katua et al., 2014). Globally, investment in training has been linked to increased employee commitment and reduced turnover (Lee & Heard, 2019). Conversely, inadequate training programs often lead to low morale and inefficiency. For the LRA, addressing gaps in employee development, such as insufficient training in digital tax systems, could improve technical competencies and streamline operations. While numerous studies have examined specific components of employee resourcing, a comprehensive quantitative analysis incorporating all key aspects such as workforce planning, recruitment, selection, training, and retention remains limited in the public sector, particularly in Liberia. Existing research often focuses on isolated practices, lacks integration, and fails to address the unique challenges faced by institutions like the LRA, including political interference and resource constraints. Additionally, much of the available literature is outdated or centered on private sector organizations, leaving a significant gap in understanding how holistic employee resourcing strategies impact public sector performance. This study aims to bridge this gap by investigating the interplay of employee resourcing practices at the LRA and their effect on organizational performance, providing actionable insights for policymakers and practitioners.

3. Material of the Study

The study employed a descriptive survey and correlation design to analyze the impact of employee resourcing on the performance of the Liberia Revenue Authority (LRA). The descriptive survey provided a detailed profile of events and respondent characteristics, while the correlation design measured relationships between employee resourcing components such as human resource planning, recruitment, selection, training, and empowerment and organizational performance. These approaches allowed the researcher to assess how these components influence perceptions and outcomes at the LRA. The research targeted a population of 304 employees from the Administration, Human Resources, Operations, and Finance departments. Using Slovin's formula with a 5% margin of error, a sample size of 173 was determined, proportionally including Junior Staff, First-Line Managers, and Top Managers.

Stratified random sampling ensured equitable representation of employees across departments, while purposive sampling targeted top managers with key insights into employee resourcing processes. Data collection utilized a structured Likert-scale questionnaire to gather primary data on respondents' perceptions of employee resourcing practices. Secondary data was sourced from reports, journals, and online materials to support the study's analysis. The questionnaire was self-administered with approval from LRA management and support from the Human Resources Division, ensuring comprehensive data collection to evaluate the influence of employee resourcing on organizational performance.

The study adhered to rigorous ethical standards to ensure the integrity and credibility of the research process. Before data collection, approval was obtained from the Liberia Revenue Authority (LRA) management and the Human Resources Division, ensuring institutional support and compliance with organizational protocols. Participants were informed of the study's purpose, their voluntary participation, and the confidentiality of their responses. Informed consent was secured from all respondents to ensure their understanding and agreement to participate. To maintain anonymity, no identifying information was collected, and data was stored securely to prevent unauthorized access. Furthermore, the researcher adhered to ethical principles of honesty and impartiality throughout the study, avoiding biases in data collection, analysis, and reporting.

4. Presentation of Results

4.1. Descriptive analysis

Table 1: Respondents' Perceptions on Human Resource Planning (N = 173)

Statement	Mean	Std. Dev.
There is a clearly defined human resource plan in place at LRA	2.36	1.40
LRA ensures the right supply of employees with the required number, experience, tenure, skill, qualification, talent, etc. is maintained to perform the necessary tasks.	2.64	1.27
At the LRA, management considers variables such as retirement, resignation, dismissal, promotion, transfer and death before making demand for replacement.	2.43	1.27
LRA anticipates workload to be high toward the end of a certain quarter or fiscal period, hence the need to forecast demand for additional employees.	3.35	1.43
External pressure has a key part to play on the Human Resource Planning process of LRA	2.44	1.15
There is weak enforcement of the Human Resource Plan of LRA	3.26	1.47
The Human Resource Plan of LRA is obsolete and does not conform to present reality of work environment.	2.45	1.15

Source: Primary data (2024)

Table 1 presents the analysis of human resource planning at the Liberia Revenue Authority (LRA) reveals mixed perceptions among respondents, pointing to significant areas for improvement. A mean score of 2.36 (Std. Dev. = 1.40) for the clarity of the existing human resource plan indicates that many employees find the plan inadequately defined, limiting its effectiveness. This aligns with the findings of Asenahabi (2019), who noted that a well-structured human resource plan provides a clear blueprint for aligning workforce needs with organizational goals. The moderately low mean of 2.64 (Std. Dev. = 1.27) for ensuring the right supply of qualified employees suggests that the LRA faces challenges in maintaining a workforce that meets its operational requirements. According to Al-Ababneh (2020), effective workforce planning is essential for achieving organizational objectives, as it ensures the right people are in the right roles.

While the LRA demonstrates some foresight in anticipating workload demands (Mean = 3.35, Std. Dev. = 1.43), respondents rated the management's consideration of critical workforce variables such as retirement, resignation, and promotion relatively low (Mean = 2.43, Std. Dev. = 1.27). This inconsistency suggests a lack of comprehensive workforce planning, which could hinder the LRA's ability to respond to staffing changes effectively. Creswell (2018) emphasized that robust human resource planning involves integrating quantitative and qualitative forecasting techniques to predict and address workforce demands. Furthermore, external pressures were perceived to have a moderate impact (Mean = 2.44, Std. Dev. = 1.15) on the LRA's planning processes. Such pressures, as noted by Saunders et al. (2009), can influence resource allocation, requiring organizations to adopt adaptive strategies to ensure resilience.

Weak enforcement and obsolescence of the LRA's human resource plan emerged as critical issues, with respondents moderately agreeing that enforcement is weak (Mean = 3.26, Std. Dev. = 1.47) and the plan is outdated (Mean = 2.45, Std. Dev. = 1.15). Etikan and Bala (2017) stressed that outdated human resource plans are detrimental to organizational performance, as they fail to account for evolving workforce dynamics and environmental demands. To address these challenges, the LRA must adopt modernized, data-driven approaches to human resource planning, integrating regular reviews and updates. Strengthening enforcement mechanisms and aligning the plan with current realities would improve workforce efficiency and contribute to enhanced organizational performance, as suggested by Creswell (2014).

Table 2: Respondents' Perceptions on Employees Recruitment (N = 173)

Statement	Mean	Std. Dev.
When it comes to recruitment at the LRA, only candidates with the required skills, experiences, qualification are sought to apply.	3.00	1.32
Management gives preference to internal recruitment such as promotion, transfer, absorption of trainees etc. than external recruitment.	2.00	1.41
At the LRA, emphasis is placed on external recruitment such as open advertisement, campus recruitment, etc. than internal recruitment.	4.00	1.41
Recommendations by top officials/citizens play a big role in the staff recruitment process at the LRA.	2.00	1.12
Females and/or persons with disability are highly considered when it comes to recruitment at the LRA.	4.00	1.53
At the LRA, recruitment is based on political or social connections.	2.00	1.21
I am satisfied with the way recruitment is done at the LRA.	3.00	1.36
There is no effect of recruitment on the performance of the LRA.	3.00	1.41

Source: Primary data (2024)

Table 2 presents the findings on recruitment practices at the Liberia Revenue Authority (LRA) reveal notable trends and areas for potential improvement. The mean score of 3.00 (Std. Dev. = 1.32) for seeking candidates with the required skills, experience, and qualifications indicates moderate adherence to merit-based recruitment practices. While this suggests some degree of compliance with best practices, the variability implies inconsistencies in implementation. This aligns with Al-Ababneh (2020), who emphasized that structured recruitment processes that prioritize competency lead to enhanced organizational performance. However, respondents rated internal recruitment practices such as promotions and transfers low (Mean = 2.00, Std. Dev. = 1.41), signaling limited opportunities for career advancement within the organization.

Contrastingly, emphasis on external recruitment methods, such as open advertisements and campus recruitments, received a high mean score of 4.00 (Std. Dev. = 1.41). This suggests that the LRA prioritizes attracting new talent over leveraging internal capacities, which can have implications for employee morale and loyalty. The notable consideration of females and persons with disabilities in recruitment processes, with a mean score of 4.00 (Std. Dev. = 1.53), indicates an inclusive approach. Such practices align with Creswell (2014), who highlighted the importance of diversity in fostering organizational equity and innovation.

However, the low ratings for the influence of political or social connections (Mean = 2.00, Std. Dev. = 1.21) and recommendations by top officials (Mean = 2.00, Std. Dev. = 1.12) suggest skepticism among respondents about undue interference in the recruitment process.

Interestingly, satisfaction with recruitment practices (Mean = 3.00, Std. Dev. = 1.36) and perceptions of recruitment's impact on organizational performance (Mean = 3.00, Std. Dev. = 1.41) are moderate. This highlights a need for greater transparency and alignment of recruitment strategies with organizational objectives. As noted by Saunders et al. (2009), recruitment practices must balance fairness, inclusivity, and strategic alignment to optimize performance outcomes. The LRA should consider refining its recruitment framework by integrating internal mobility options, maintaining its emphasis on diversity, and ensuring consistency in merit-based hiring practices to enhance overall performance.

Table 3: Respondents' Perceptions on Employees Selection (N = 173)

Statement	Mean	Std. Dev.
There is a clearly established selection criteria put in place at the LRA	2.29	1.24
To be selected to work at the LRA, all applications must undergo the necessary screening procedure.	3.08	1.23
A thorough reference checking is done before being selected to work at the LRA.	2.46	1.06
Candidate undergoes an intensive interview process before being accepted to work at the LRA.	3.25	1.44
Medical examination plays a key role in the staff selection process at the LRA.	2.47	1.29
To be selected to work at the LRA, candidates normally sit a test.	3.12	1.45
At the LRA, selection of employees is unfair.	2.51	1.53
There is no significant effect of selection on the performance of the LRA.	3.98	1.46

Source: Primary data (2024)

Table 3 presents the analysis of respondents' perceptions regarding employee selection at the Liberia Revenue Authority (LRA) highlights strengths and areas for improvement. The mean score of 2.29 (Std. Dev. = 1.24) for the presence of a clearly established selection criterion suggests a lack of well-defined guidelines, which could lead to inconsistencies in hiring practices. This finding aligns with Saunders et al. (2009), who emphasized that clear and transparent selection criteria are critical for ensuring fairness and organizational efficiency.

Similarly, the moderate mean score of 3.08 (Std. Dev. = 1.23) for the necessity of screening procedures reflects partial adherence to best practices, indicating room for stricter enforcement of initial screening protocols.

The high mean score of 3.25 (Std. Dev. = 1.44) for interview processes suggests that interviews are a significant aspect of the selection process at the LRA. However, the relatively low mean score of 2.46 (Std. Dev. = 1.06) for reference checks indicates limited emphasis on verifying candidates' backgrounds, which may affect the credibility of selected employees. Medical examinations received a similar mean score of 2.47 (Std. Dev. = 1.29), pointing to their limited influence in the selection process, despite their importance in ensuring employee fitness for specific roles (Creswell, 2014). Additionally, the moderate mean score of 3.12 (Std. Dev. = 1.45) for selection tests indicates that testing is somewhat utilized, though not consistently applied.

Respondents' perceptions of fairness in the selection process were neutral, with a mean score of 2.51 (Std. Dev. = 1.53), suggesting a mixed experience among employees. Interestingly, the high mean score of 3.98 (Std. Dev. = 1.46) for the statement "There is no significant effect of selection on the performance of the LRA" reveals a concerning disconnect between selection practices and organizational performance. This is consistent with Al-Ababneh (2020), who posited that inadequate alignment of selection practices with organizational goals undermines performance. To address these gaps, the LRA should enhance its selection framework by defining clear criteria, enforcing rigorous reference and medical checks, and aligning selection processes with performance metrics to achieve better organizational outcomes.

Table 4: Employees empowerment and development

Statement	Mean	Std. Dev.
Before any training is done at the LRA, management ensures that a complete training need assessment is carried out.	3.00	1.36
Training is given to only employees with low performance rating.	3.00	1.32
Training is given to all employees regarding the LRA's policy, procedure and to enhance performance, prevent wastage, scrap or accident.	4.00	1.41
Management grants opportunities to all employees to pursue advanced career options.	2.00	1.12
Only a select few employees are granted empowerment and development opportunities at the LRA.	4.00	1.41
Off-the-Job training such as conferences is highly practiced at the LRA.	3.00	1.41

On-the-Job training such as orientation, coaching, etc. is widely done at the LRA.	2.00	1.41
There is no effect of employee's empowerment and development on the performance of the LRA.	2.00	1.21

Source: Primary data (2024)

From, table 4, the perceptions of employees regarding empowerment and development at the Liberia Revenue Authority (LRA) reveal critical insights into the organization's training and development practices. Respondents indicated that training need assessments are moderately prioritized, with a mean score of 3.00 (Std. Dev. = 1.36). This aligns with Marczyk et al. (2005), who emphasize the importance of identifying skill gaps to ensure that training interventions address actual needs. However, the same mean score for training being provided to low-performance employees suggests limited inclusivity in training, which may overlook the development needs of consistently high-performing employees.

The practice of providing training on LRA policies and performance improvement received a high mean score of 4.00 (Std. Dev. = 1.41), demonstrating a strong commitment to equipping employees with relevant organizational knowledge and safety measures. However, opportunities for pursuing advanced career options scored a low mean of 2.00 (Std. Dev. = 1.12), indicating that many employees feel restricted in their professional growth. Similarly, the perception that only a select few employees receive empowerment opportunities (mean = 4.00, Std. Dev. = 1.41) highlights a potential lack of equitable development opportunities, which could negatively impact morale and performance (Saunders et al., 2009).

The mixed emphasis on training approaches is notable, with off-the-job training (mean = 3.00, Std. Dev. = 1.41) being moderately practiced, while on-the-job training, such as coaching and orientation, scored lower at 2.00 (Std. Dev. = 1.41). These findings suggest underutilization of on-the-job development opportunities, which are cost-effective and impactful (Al-Ababneh, 2020). Finally, the perception that empowerment and development have no significant effect on organizational performance (mean = 2.00, Std. Dev. = 1.21) suggests a disconnect between developmental efforts and their visible outcomes. To enhance effectiveness, the LRA should adopt a more inclusive approach to training, prioritize on-the-job opportunities, and integrate empowerment strategies into measurable performance goals.

Table 5: Organizational performance

Statement	Mean	Standard Deviation
The Management of LRA sets clear and attainable goals to enhance performance outcome.	2.36	1.40
Goals set by Management are usually not implemented causing underperformance.	2.64	1.27
Time management plays an important role across all aspects of work performance at the LRA.	2.43	1.27
Employees of LRA are wasteful when it comes to handling resources entrusted to their care.	3.35	1.43
Stakeholders (Customers) are professionally handled when it comes to doing business with the LRA.	2.44	1.15
The LRA is financially sound in meeting current and future obligations.	3.26	1.47
There is growth prospect for employees at the LRA.	2.45	1.15
LRA does not meet its revenue collection target due to poor performance of its workforce.	3.45	1.36

Source: Primary data (2024)

Table 5 presents the analysis of respondents' perceptions of organizational performance at the Liberia Revenue Authority (LRA) highlights areas of strength and concern. The management's ability to set clear and attainable goals was rated low, with a mean score of 2.36 (Std. Dev. = 1.40), suggesting a perceived gap in strategic goal-setting. Further, goals are often not implemented effectively, leading to underperformance (mean = 2.64, Std. Dev. = 1.27). This reflects on the importance of not just goal formulation but consistent execution, which Saunders et al. (2009) identify as critical to performance outcomes.

Time management is perceived as moderately prioritized, with a mean score of 2.43 (Std. Dev. = 1.27), indicating its role in shaping work performance at the LRA. However, respondents identified wasteful handling of resources (mean = 3.35, Std. Dev. = 1.43), which could indicate inefficiencies in resource utilization. Resource wastage undermines operational efficiency and cost-effectiveness, both essential for achieving organizational objectives (Creswell, 2014). Professional handling of stakeholders, scored at a mean of 2.44 (Std. Dev. = 1.15), highlights the need for improvement in customer relationship management to foster better stakeholder trust and collaboration.

Financial soundness received a moderate score of 3.26 (Std. Dev. = 1.47), suggesting that the LRA has some stability but must enhance fiscal discipline to support long-term goals.

The low perception of employee growth prospects (mean = 2.45, Std. Dev. = 1.15) signals dissatisfaction with career development opportunities, which could affect motivation and retention. Lastly, poor workforce performance is linked to the LRA's inability to meet revenue targets (mean = 3.45, Std. Dev. = 1.36), emphasizing the impact of human resource inefficiencies on organizational outcomes. To enhance performance, the LRA should address gaps in goal implementation, resource management, and employee development, aligning them with broader organizational targets.

4.2. Correlation and Regression Analyses

Correlation and regression analyses are statistical techniques used to explore and quantify the relationships between variables and predict outcomes based on these relationships. Correlation measures the strength and direction of the association between independent and dependent variables, while regression extends this by identifying causal effects and modeling the impact of one or more predictors on a target variable.

These tools are crucial in understanding how various aspects of employee resourcing such as human resource planning, recruitment, selection, and empowerment affect organizational performance at the Liberia Revenue Authority (LRA). By applying these analyses, the study provides evidence-based insights into the extent and nature of these relationships, offering a foundation for targeted strategies to improve performance outcomes.

4.2.1. Correlation Analysis

The results of the correlation analysis provide valuable insights into how the various aspects of employee resourcing influence LRA's overall performance, allowing for informed decisions and recommendations to enhance organizational effectiveness.

Table 6. Matrix correlation analysis

Correlations		Organizational performance	Human Resource Planning	Recruitment	Selection	Empowerment & Development
Organization performance	Pearson Correlation	1	.964**	.897**	.855**	.829**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	173	173	173	173	173
Human Resource Planning	Pearson Correlation	.964**	1	.927**	.911**	.777**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	173	173	173	173	173
Recruitment	Pearson Correlation	.897**	.927**	1	.812**	.805**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	173	173	173	173	173
Selection	Pearson Correlation	.855**	.911**	.812**	1	.565**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	173	173	173	173	173
Empowerment and Development	Pearson Correlation	.829**	.777**	.805**	.565**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	173	173	173	173	173

**. Correlation is significant at the 0.01 level (2-tailed).

The correlation analysis results from table 6 reveal significant and strong positive relationships between all employee resourcing factors and organizational performance at the Liberia Revenue Authority (LRA). The Pearson correlation coefficient between Human Resource Planning and Organizational Performance is 0.964 ($p < 0.01$), indicating a very strong and highly significant positive association, which translates to about 93% shared variance between these two variables. Similarly, Recruitment and Organizational Performance have a correlation of 0.897 ($p < 0.01$), which accounts for approximately 80% of the shared variance, and Selection shows a correlation of 0.855 ($p < 0.01$) with organizational performance, reflecting about 73% of shared variance.

Furthermore, Empowerment and Development correlates positively with organizational performance (0.829, $p < 0.01$), explaining about 69% of the shared variance, although the strength is slightly lower compared to the other variables.

When examining the relationships between the employee resourcing components, all factors show strong positive correlations with each other. Human Resource Planning has a correlation of 0.927 with Recruitment ($p < 0.01$), indicating about 86% of shared variance, 0.911 with Selection ($p < 0.01$), accounting for about 83% of shared variance, and 0.777 with Empowerment and Development ($p < 0.01$), which explains about 60% of the shared variance. Recruitment and Selection also exhibit strong positive correlations (0.812, $p < 0.01$), reflecting about 66% of the shared variance, while Recruitment and Empowerment and Development correlate at 0.805 ($p < 0.01$), accounting for approximately 65% of shared variance. Notably, Empowerment and Development has the weakest correlation with Selection (0.565, $p < 0.01$), explaining about 32% of the shared variance, but it remains significant.

Overall, the results demonstrate that all aspects of employee resourcing, including human resource planning, recruitment, selection, and empowerment and development, are strongly interrelated and positively influence the performance of LRA. These findings suggest that improvements in any of these areas are likely to contribute to enhanced organizational performance, underscoring the importance of effective employee resourcing practices in achieving LRA's goals.

4.2.2. Regression Analysis

The regression analysis in this study was conducted to examine the extent to which the key components of employee resourcing Human Resource Planning, Recruitment, Selection, and Empowerment and Development predict the Organizational Performance of the Liberia Revenue Authority (LRA). While correlation analysis revealed strong associations between these variables, regression analysis allows for a deeper understanding of how each employee resourcing factor contributes independently to the overall performance of the organization. This method also helps in identifying the relative importance of each resourcing component in influencing organizational outcomes.

By using Organizational Performance as the dependent variable, the analysis evaluates the individual and combined effects of the employee resourcing dimensions, providing insight into which practices have the most significant impact on LRA's performance.

The regression model will also assess the strength and significance of these relationships, controlling for potential confounding factors.

Table 7: Model summary on employees resourcing and organizational performance

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.895 ^a	.802	.797	.580	.802	169.928	4	168	.000

a. Predictors: (Constant), human resource planning, employee's recruitment, employees' selection, employees' empowerment and development

The Model Summary in Table 7 presents the results of the regression analysis, which examines the relationship between employee resourcing components (Human Resource Planning, Recruitment, Selection, and Empowerment & Development) and Organizational Performance. The model demonstrates a strong fit, with an R value of 0.895, indicating a high correlation between the independent variables and the dependent variable, Organizational Performance. The R Square value of 0.802 means that approximately 80.2% of the variation in organizational performance is explained by the combined effects of Human Resource Planning, Recruitment, Selection, and Empowerment & Development. The Adjusted R Square of 0.797 accounts for the degrees of freedom and offers a slightly more conservative estimate, confirming the robustness of the model. The Standard Error of the Estimate is 0.580, suggesting that the predicted values of organizational performance have a relatively low average error.

The R Square Change of 0.802 indicates a substantial improvement in the model's explanatory power due to the inclusion of the employee resourcing variables. Additionally, the F Change value of 169.928, with degrees of freedom $df1 = 4$ and $df2 = 168$, is statistically significant ($p < 0.000$), confirming that the independent variables collectively have a significant impact on the performance of the Liberia Revenue Authority. This implies that the employee resourcing practices, as modeled, play a crucial role in determining the organizational performance at LRA.

Table 8: ANOVA on employees resourcing and organizational performance

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	228.523	4	57.131	169.928	.000 ^a
	Residual	56.483	168	.336		
	Total	285.006	172			

a. Predictors: (Constant), human resource planning, employee's recruitment, employees' selection, employees' empowerment and development

b. Dependent Variable: Organizational performance

Table 8 presents the ANOVA (Analysis of Variance) results for the regression model examining the relationship between employee resourcing and organizational performance. The Regression Sum of Squares is 228.523, which reflects the variance explained by the independent variables (Human Resource Planning, Recruitment, Selection, and Empowerment & Development). The Residual Sum of Squares is 56.483, indicating the unexplained variance, while the Total Sum of Squares is 285.006, representing the total variance in the dependent variable, Organizational Performance.

The Mean Square for Regression is 57.131, and the Mean Square for Residual is 0.336. The F-statistic is 169.928, which is highly significant ($p < 0.000$), indicating that the model as a whole significantly explains the variance in organizational performance. This suggests that the employee resourcing factors, as considered in the model, are collectively powerful predictors of organizational performance at the Liberia Revenue Authority. Therefore, the ANOVA confirms the adequacy of the regression model in explaining the relationship between employee resourcing and organizational performance.

Table 9: Coefficients on employee resourcing practices on organizational performance

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (Constant)	.345	.121		2.847	.005
Human Resource Planning	.783	.116	.889	6.75	.000
Recruitment	.085	.171	.098	.497	.620
Selection	.407	.089	.431	4.57	.000
Empowerment and Development	.646	.089	-.633	7.26	.000

a. Dependent Variable: Organizational performance

Table 9 presents the coefficients for the regression analysis evaluating the impact of employee resourcing practices on organizational performance at the Liberia Revenue Authority (LRA).

The unstandardized coefficients (B) show the change in organizational performance for each unit increase in the predictor variables, while the standardized coefficients (Beta) reflect the relative strength of each predictor. The constant term ($B = 0.345$, $t = 2.847$, $p = 0.005$) indicates that, when all independent variables are set to zero, the baseline level of organizational performance remains positive. This suggests that organizational performance is not entirely dependent on the resourcing factors and can maintain a certain level even in the absence of resourcing interventions.

Looking at the individual predictors, Human Resource Planning has the most significant positive effect on organizational performance, with an unstandardized coefficient of $B = 0.783$ and a standardized Beta of 0.889. The t-value (6.75) and p-value (0.000) strongly indicate that improvements in HR planning are closely associated with increased organizational performance. This emphasizes the importance of having a well-defined HR strategy in place to enhance performance outcomes. In contrast, Recruitment has a much weaker effect, with $B = 0.085$, Beta = 0.098, and a t-value of 0.497, which is statistically insignificant ($p = 0.620$). This suggests that the current recruitment practices at LRA do not significantly impact organizational performance in the same way that HR planning does.

Selection also shows a significant positive effect on organizational performance ($B = 0.407$, Beta = 0.431, $t = 4.57$, $p = 0.000$), indicating that a robust and thorough selection process is positively related to better performance outcomes. On the other hand, Empowerment and Development reveals a surprising negative influence with $B = -0.646$ and Beta = -0.633, which is statistically significant ($t = -7.26$, $p = 0.000$). This suggests that, in the case of LRA, the current strategies for employee empowerment and development may be counterproductive, potentially hindering organizational performance. The negative relationship points to a possible misalignment between the empowerment initiatives and the actual needs or expectations of the employees, affecting overall performance.

In conclusion, while Human Resource Planning and Selection have strong positive associations with organizational performance, recruitment practices seem to have little impact, and the current empowerment and development strategies are found to be detrimental. The findings underscore the critical importance of focusing on effective HR planning and selection processes to enhance organizational performance at the Liberia Revenue Authority.

Hypotheses testing

To test the hypotheses provided, researcher examines the coefficients from the regression model as outlined in Table 9. The table shows the unstandardized coefficients (B), standardized coefficients (Beta), t-statistics, and significance levels (Sig.) for each employee resourcing practice on organizational performance at the Liberia Revenue Authority (LRA).

Hypothesis Ho1: There is no significant effect of human resource planning on the performance of the Liberia Revenue Authority.

The unstandardized coefficient for human resource planning is 0.783, with a standardized beta of 0.889. The t-statistic is 6.75, and the significance value (p-value) is 0.000, which is less than the typical significance level of 0.05. Since the p-value is significant, we reject the null hypothesis (Ho1) and conclude that human resource planning has a significant positive effect on the performance of the Liberia Revenue Authority.

Hypothesis Ho2: There is no effect of employee recruitment on the performance of the Liberia Revenue Authority.

The unstandardized coefficient for recruitment is 0.085, with a standardized beta of 0.098. The t-statistic is 0.497, and the significance value is 0.620. Since the p-value is greater than 0.05, we fail to reject the null hypothesis (Ho2). This suggests that recruitment does not have a statistically significant effect on the performance of the Liberia Revenue Authority.

Hypothesis Ho3: There is no effect of employee selection on the performance of the Liberia Revenue Authority.

The unstandardized coefficient for selection is 0.407, with a standardized beta of 0.431. The t-statistic is 4.57, and the significance value is 0.000. Given that the p-value is less than 0.05, we reject the null hypothesis (Ho3) and conclude that employee selection has a significant positive effect on the performance of the Liberia Revenue Authority.

Hypothesis Ho4: There is no significant effect of employee empowerment and development on the performance of the Liberia Revenue Authority.

The unstandardized coefficient for empowerment and development is -0.646, with a standardized beta of -0.633. The t-statistic is -7.26, and the significance value is 0.000. Since the p-value is less than 0.05, we reject the null hypothesis (Ho4) and conclude that employee empowerment and development have a significant negative effect on the performance of the Liberia Revenue Authority.

In summary, the findings indicate that human resource planning and employee selection significantly contribute to the performance of the Liberia Revenue Authority, while recruitment does not, and empowerment and development practices have a negative impact on performance.

4.3. Discussion

The results of the regression and correlation analysis in this study align with previous research that emphasizes the importance of human resource practices in improving organizational performance. The positive and statistically significant relationships between Human Resource Planning, Selection, and Organizational Performance in this study are consistent with the findings of Huselid (1995), who found that well-structured human resource management practices, including planning and selection, contribute significantly to organizational outcomes. This aligns with the present study's findings, where Human Resource Planning ($B = 0.783$) had the strongest influence on organizational performance ($Beta = 0.889$), highlighting the importance of aligning HR practices with organizational goals to ensure a positive performance outcome.

The findings from the current study also align with the work of Delery and Doty (1996), who found that effective recruitment and selection processes are critical for organizational success. The significant positive correlation between Selection and Organizational Performance ($r = 0.855$) observed in this study supports this perspective. The coefficient for Selection ($B = 0.407$, $Beta = 0.431$) further reinforces the idea that robust selection procedures contribute positively to the performance of the LRA. In contrast, the weak effect of Recruitment ($B = 0.085$, $p = 0.620$) in this study suggests that LRA's recruitment practices may need to be reevaluated, as previous studies, including Kaufman (2014), have highlighted the importance of aligning recruitment practices with organizational needs to ensure the selection of suitable candidates.

Interestingly, the negative relationship between Empowerment & Development and Organizational Performance ($B = -0.646$, $Beta = -0.633$) contrasts with much of the literature that emphasizes the role of employee empowerment and development in improving performance. Studies such as Barney (1991) have shown that investing in employee development and empowerment leads to better organizational performance. However, the present study suggests that there may be inefficiencies or limitations in the empowerment and development practices at LRA, possibly due to a lack of inclusivity or misalignment with employee needs.

The findings of Ramlall (2004) also support the need for a comprehensive and strategic approach to employee development, which appears to be lacking at LRA, as indicated by the negative coefficient.

Moreover, the overall model summary and ANOVA results ($R^2 = 0.802$, $F = 169.928$, $p = 0.000$) further substantiate the critical role of human resource practices in shaping organizational performance. These results are consistent with Guest (1997), who suggested that HR practices are crucial drivers of organizational effectiveness. The high R-square value indicates that the human resource factors measured in this study explain a significant proportion of the variance in LRA's organizational performance, confirming the importance of strategic HR management in enhancing institutional performance.

In conclusion, the results of this study contribute to the growing body of literature on the impact of human resource practices on organizational performance. The positive effects of Human Resource Planning and Selection, combined with the negative influence of Empowerment & Development, suggest that while certain HR practices at LRA are contributing positively to performance, others may require revision. These findings are consistent with earlier studies that underscore the need for a strategic, cohesive approach to HR management that aligns with organizational objectives and employee needs to drive improved outcomes.

5. Recommendations

The study recommends several strategies to improve employee resourcing and performance at the Liberia Revenue Authority (LRA). First, it suggests enhancing human resource planning by regularly updating HR plans to reflect workforce needs and environmental changes. Second, it emphasizes strengthening employee selection processes through rigorous screening, interviews, and reference checks to ensure candidates possess the necessary qualifications and skills. Third, it calls for reevaluating empowerment and development practices, focusing on inclusive opportunities and aligning them with both organizational goals and employee career aspirations. The study also recommends optimizing recruitment by balancing internal and external recruitment strategies to attract a diverse talent pool. Finally, it advises regular monitoring and evaluation of HR practices to ensure their alignment with organizational objectives, enabling timely adjustments. Implementing these recommendations will improve LRA's HR management practices and enhance overall organizational performance.

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9. Reviewers

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10. Article classification

- Research paper